

EXHIBIT B

**ADDENDUM TO DECLARATION OF PROFESSOR TAMMY KOLBE IN SUPPORT
OF SCHOOL DISTRICT CREDITORS' MOTION FOR CLASS CERTIFICATION**

As an addendum to her first declaration, TAMMY KOLBE, declares as follows:

18. My opinion calculates school districts' damages on an aggregate basis, rather than summing up the costs for each of the approximately 13,000 individual school districts nationwide.

19. In theory, I could have surveyed 13,000 districts and asked each to report its cost of educating students impacted by opioid exposure. However, for at least two reasons, that would not have generated data or conclusions of the same level of reliability as my national estimate.

20. First, there is national data available from the government, based on hospital reports, of the number of NAS births by year and state. This data is an undercount of the total number of babies born with prenatal opioid exposure, but it is the best available data. School districts could not provide comparable data and certainly not more specific or reliable data. School districts do not have readily available data showing which of their students suffered prenatal opioid exposure or received an NAS diagnosis at birth. In addition, many children born with opioid exposure in recent years have not entered school yet. These children are accounted for in the NAS birth data from the government, which informs my calculations, but would not be reflected in any district level data.

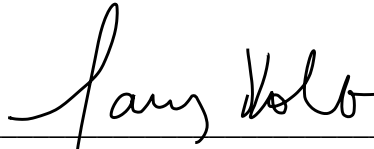
21. Second, we have reliable data on the average additional cost of educating students who require special education services. If we instead tried to use a survey to collect information from each district individually, that process would inject error into the calculation because of: (a) variations in how districts would tally and report their costs; (b) the difficulty of verifying self-reported costs; and (c) response bias.

22. For these reasons, my calculations of school district costs, on an aggregate basis,

provide a more rigorous and reliable basis for estimating school districts' claims than would soliciting data from individual districts. I am confident in my national cost estimates to a reasonable degree of certainty.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 17, 2020.



Tammy Kolbe